



State of Illinois
PROPERTY TAX APPEAL BOARD

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**Minutes of the
Property Tax Appeal Board
October 8, 2019 – 10:00 a.m.
Springfield & Des Plaines, Illinois**

- 1. Roll Call:** Jim Bilotta; Dana Kinion; Robert Steffen; and Kevin Freeman.

Staff: Mauro Glorioso, Executive Director and General Counsel;
Steve Waggoner, Chief Administrative Law Judge;
David Suarez, Chief Information Officer;
James J. Moffat, Chief Fiscal Officer & Human Resources;
Michael Bullock, Administrative Law Judge, Public Service Administrator;
Dianne Lerman, Recording Secretary.

Mr. Bilotta convened the meeting at 10:00 a.m. Mr. Bilotta advised the Board that Mr. Freeman would be delayed due to traffic.

Mr. Steffen moved to allow Mr. Freeman to participate in the meeting via his cell phone until his arrival. Mr. Bilotta seconded the Motion and it carried 3-0.

- 2. Approval of Minutes from Previous Meeting**

Mr. Bilotta moved to approve the Board Minutes of September 10, 2019 as presented. Mrs. Kinion seconded the Motion and it carried 4-0.

- 3. Adoption or Amendments to the Agenda**

Mrs. Kinion moved to approve the Agenda as presented. Mr. Steffen seconded the Minutes and it carried 4-0.

BOARD MEMBERS

Kevin L. Freeman
Chicago

Jim Bilotta
Frankfort

Robert J. Steffen
South Barrington

Dana D. Kinion
Springfield

Mr. Freeman arrived at 10:15 a.m.

4. Executive Director's Report

Mr. Glorioso turned the meeting over to David Suarez for an update on current IT activities and projects. Mr. Suarez reported he interviewed candidates for the new IT position. He reported finding a qualified person and was willing to offer that party the position; however, in the meantime that person accepted another position. Dave Suarez and Dave Egan will continue their search for another candidate.

Mr. Suarez reported a new Xerox copier was installed at the Des Plaines Office to replace the old copier. He further reported new Xerox copiers are also scheduled to be installed at the Springfield office to replace the old copiers. He reported all the new copiers have been set up and tested to work as printers with our PTAB database system. Mr. Suarez further reported DoIT upgraded our computer storage system.

Mr. Suarez reported on the PTAB/CCBOR Quarterly Meeting. Mr. Suarez reported 60 tubs of 2018 appeals are prepped and ready to scan. He further reported they are working on 2018 appeals. He stated we anticipate 25,000 appeals for Cook County for year 2018 and we currently have 5,300 downstate appeals. He indicated that number will probably not increase much. Mr. Suarez reported based on the Work Load Report stating we should close approximately 35,000 appeals for the fiscal year.

Mr. Glorioso and the Board thanked Mr. Suarez for his report.

Mr. Glorioso turned the meeting over to Mr. JJ Moffat for a fiscal and HR update. Mr. Moffat reported he has processed stipends and back-pay. Interest payments should be sent out shortly.

Mr. Moffat reported on HR issues, 75-day employees, and temporary workers. He stated Kelly Frederick, his assistant, transferred to another agency, effective September 16th. Beth Leet is working to fill the duties left open by Ms. Frederick. Mr. Moffat reported on interviews scheduled in October for the new IT position.

Mr. Moffat reported he has been working with the Department of Budgets in an effort to have a temporary budget in place as requested by the Governor's Office.

Mr. Glorioso and the Board thanked Mr. Moffat for his report.

Mr. Glorioso reported on Staffing- He reported Gary Mahr began his 75-day temporary assignment at PTAB on Sept 3 in Springfield as a hearing officer. Mr. Glorioso stated PTAB could use more 75-day workers and asked the board members and those present to

please refer to us any retired state workers that could assist us in the backlog as 75-day workers.

Mr. Glorioso further reported Shawn Murphy, a retired, long-term former PTAB employee and the person that had Kelly Frederick's position prior to Kelly being hired, has graciously agreed to return on a limited basis to assist Beth Leet who is filing in where Ms Frederick left off. Beth has agreed to assume Kelly's previous position and Shawn is guiding her in the process. Mr. Glorioso stated we are looking at hiring a person to replace Beth's duties in her previous position. He further reported Dave Suarez has interviewed a possible candidate for the IT department to help with the IT work load in order to free up Dave Suarez and Dave Egan to concentrate on completing the on-line filing project that was initiated some time ago

Mr. Glorioso distributed a copy of the Governor's General Counsel's Monthly Legal Report for October 1, 2019. He reported this is a new policy that on the first of each month all other agencies provide a regular report regarding a variety of areas such as pending litigation, legislation, rulemaking, personnel, OEIG reports, and FOIA reports. Mr. Glorioso directed the Board to items I, IV (d), V note on Rulemaking, and item XIV (MOU, PSCs, and IGAs). The Board reviewed the Report.

Mr. Glorioso reported on the implementation of the hearing officer schedule for pre-hearing conferences (PHC) that will begin in October. He reported, two ALJ's will attend each session. One will hold the PHC's and the other ALJ that has not done PHC's will shadow. Each ALJ will get a chance to participate with limited exception. He further reported Dave Suarez has procured and will set up Microsoft tablets for use by the ALJs at their PHCs. The use of the tablets will assist the ALJ's in the PHC process.

Mr. Glorioso reported all stipends and back-pay have been paid to eligible recipients. He noted, there remains some outstanding interest payments that will be sent out shortly to finalize this process.

Mr. Glorioso reported, on the PTAB/CCBOR meeting held on Thursday September 19th. He stated we are grateful for the participation of all parties, particularly Board Member Dana Kinion. He reported several issues were addressed. The CCBOR was made aware that we have already 18,000 appeals with an expectation of 25,000 for the 2018 dockets. Mr. Glorioso reported the PHC schedule has been updated to a 6-month cycle on the 2nd Wednesday of each month. Any matter outstanding will be set for hearing at the PTAB offices in March. Dave Suarez and IT has reconciled several issues with the CCBOR regarding missing or duplicate evidence. Mr. Glorioso reported the CCBOR asked to

address the status of invalid PINS received from PTAB. Dave Suarez informed that the only permanent fix could only occur after the institution of on-line filing.

Mr. Bilotta inquired about on-line filing. A discussion followed, and Mr. Suarez reported that we are further along than we were six months ago due to automating processes and all the internal pieces being in place now. To that point, Mr. Bilotta and the other board members requested a report on the status of on-line filing be provided every month until completion of the on-line filing project.

Mr. Glorioso reported the CCBOR has requested that certain language be deleted from our hearing notice. He stated that language is up on the agenda today for the board's consideration. Mr. Glorioso reported the CCBOR did not respond to PTAB's request that it should have in place some way to reply immediately to the issuance of defaults-in this case, the large default of over 1,500 cases. Mr. Glorioso stated the lines of communication between PTAB and the CCBOR has improved.

Mr. Glorioso reported on PTAB's responses to the Auditor General and distributed copies to the Board. Mr. Glorioso reported PTAB's responses were submitted timely and we expect to receive three (3) findings that the AG will include in its final report.

Mr. Glorioso reported on the Auditor General's report regarding federal funds attributed to our agency. He stated we do not receive any federal funds. A copy of the report was distributed.

Mr. Glorioso distributed a letter congratulating staff member Kelly McAuliffe on helping a taxpayer. Mr. Glorioso and the Board thanked Kelly for her good work.

Mr. Glorioso reported today's board meeting covers the third month of the new fiscal year. We have completed 2,012 for a total for the 2020 fiscal year amount of closed decisions to date of 6,944. At this rate we will be just under 28,000 closed decisions for fiscal year 2020.

Mr. Glorioso reported our next meeting is scheduled for 10:00 a.m. Tuesday, November 12, 2019, in the PTAB offices in Springfield and Des Plaines.

Mr. Bilotta moved to approve the Executive Director's Report. Mr. Steffen seconded the Motion and it carried 4-0.

5. Discussion of Motions

- a. Lance & Linda Beatch: #18-00781-R-1 (McHenry)

Mr. Bilotta moved to grant the McHenry County Board of Review a final 60-day extension. Mr. Freeman seconded the Motion and it carried 4-0.

- b. Mt. Morris Business Park LLC: #17-04358-I-3 (Ogle)

Mr. Bilotta moved to deny the Ogle County Board of Review's request for an extension of time and to issue a letter defaulting the Board of Review. Mr. Freeman seconded the Motion and it carried 4-0.

- c. Edward Sims Jr. Trust: #18-03751-F-1 (Henry)

Mr. Freeman moved to grant the Henry County Board of Review a final 60-day extension. Mr. Steffen seconded the Motion and it carried 4-0.

- d. Kroger Limited Partnership I: #18-00838-C-3 (Kankakee)

Mrs. Kinion moved to deny the Kankakee County Board of Review's request for extension. Mr. Steffen seconded the Motion and it carried 4-0.

- e. West Suburban Bank: #18-00895-C-2 (Kane)
Marathon Petroleum Company: #18-00896-C-2 (Kane)

Mr. Steffen moved to grant the Kane County Board of Review a final 60-day extension in each appeal. Mr. Freeman seconded the Motion and it carried 4-0.

- f. Road Ranger, LLC: #18-03274-C-1 (Ogle)

Mr. Bilotta moved to grant the Ogle County Board of Review a final 30-day extension. Mr. Steffen seconded the Motion and it carried 4-0.

- g. Dwight Continental Manor, Inc.: #18-03202-C-1 (Livingston)

Mr. Bilotta moved to grant the Livingston County Board of Review a final 30-day extension. Mr. Steffen seconded the Motion and it carried 4-0.

- h. Community Consolidated School Dist. #93: #15-05659-C-3 (DuPage)

Mr. Bilotta moved to grant Intervenor, Windsor Estate, LLC, a 30-day. Mrs. Kinion seconded the Motion and it carried 4-0.

- i. Target Corporation T-1912: #17-06202-C-3 (Lake)

Mr. Freeman moved to grant a 30-day Stay to the parties. Mr. Steffen seconded the Motion and it carried 4-0.

- j. Target Corporation T-1912: #18-00679-C-3 (Lake)

Mr. Freeman moved to grant a 30-day Stay to the parties. Mr. Steffen seconded the Motion and it carried 4-0.

- k. Petersen Health Systems, Inc.: #16-07640-C-3 (Peoria)
Petersen Health Sysems, Inc: #18-01137-C-3 (Peoria)
Petersen Health Systems, Inc.: #17-06385-C-3 (Peoria)

Mrs. Kinion moved to grant Intervenor, Board of Education of Peoria School District #150, a final 60-day extension in each appeal. Mr. Bilotta seconded the Motion and it carried 4-0.

- l. First Midwest Bank: #18-01489-C-3 (Will)

Mrs. Kinion moved to grant Intervenor, Peotone C.U.S.D. #207-U, a final 60-day extension in each appeal. Mr. Bilotta seconded the Motion and it carried 4-0.

- m. TPA Fox Lake, LP: #17-01506-C-3 (Lake)

Mrs. Kinion moved to grant Intervenor, C.H.S.D. #124, a final 60-day extension in each appeal. Mr. Bilotta seconded the Motion and it carried 4-0.

- n. Woodman's Food Market, Inc.: #18-01051-C-3 (Kane)

Mrs. Kinion moved to grant Intervenor, C.U.S.D. #300, a final 60-day extension in each appeal. Mr. Bilotta seconded the Motion and it carried 4-0.

- o. Providence Life Services: #18-01474-C-2 (Will)

Mrs. Kinion moved to grant Intervenor, Summit Hill School District #161, a final 60-day extension in each appeal. Mr. Bilotta seconded the Motion and it carried 4-0.

- p. Macy's: #18-01376-C-3 (Lake)
Karen Marie Stolzman Trust: #18-01363-C-2 (Lake)

Mrs. Kinion moved to grant Intervenor, Libertyville C.H.S.D. #128, a final 60-day extension in each appeal. Mr. Bilotta seconded the Motion and it carried 4-0.

- q. Mass Properties, LLC: #17-02925-C-3 (Lake)

Mr. Bilotta moved to deny Intervenor, C.H.S.D. #128, request for an extension of time. Mr. Steffen seconded the Motion and it carried 4-0.

- r. Community Consolidated School Dist. #93: #17-05775-C-3 (DuPage)

Mr. Steffen moved to grant a 60-day extension to Intervenor Best Buy. Mr. Bilotta seconded the Motion and it carried 4-0.

- s. Royal Fox Golf Course: #18-00863-C-3 (Kane)

Mr. Freeman moved to grant a final 60-day extension to Intervenor Board of Education of St. Charles C.U.S.D. #303. Mrs. Kinion seconded the Motion and it carried 4-0.

- t. The Parc at Joliet: #18-01150-C-3 (Will)
Ecolab Inc: #18-01377-C-3 (Will)

Mr. Freeman moved to grant a final 60-day extension to Intervenors, Joliet Township High School District. #204 and Troy School District #30-C in each appeal. Mrs. Kinion seconded the Motion and it carried 4-0.

- u. Walmart Stores, Inc (Store #2425): #18-01451-C-3 (Madison)

Mr. Freeman moved to grant a final 60-day extension to Intervenor Southwestern Illinois College. Mrs. Kinion seconded the Motion and it carried 4-0.

- v. DG Hotels, LLC: #17-05474-C-3 (DuPage)

Mr. Freeman moved to grant Intervenor Butterfield Park District a final 60-day extension. Mrs. Kinion seconded the Motion and it carried 4-0.

- w. John Edwardson: #18-21471-R-2 (Cook - New Trier)
Wintrust Bank: #18-22343-C-1 (Cook - New Trier)
John Rudolph: #18-22460-R-1 (Cook - New Trier)
Sameer Parab: #18-22469-R-1 (Cook - New Trier)

Maciek Zalewski: #18-22591-R-1 (Cook - New Trier)
Sandra S. Levin: #18-22661-R-1 (Cook - New Trier)
David Kalt: #18-22822-R-1 (Cook - New Trier)
Nena Addis: #18-22823-R-1 (Cook - New Trier)
Dawn G. Meiners: #18-22824-R-1 (Cook - New Trier)

Mr. Steffen moved to grant a final 30-day extension to Intervenors New Trier H.S.D. #203, Glencoe S.D. #35, Avoca S.D. #37, Village of Wilmette, Wilmette Park Dist. and Wilmette S.D. #39, in each appeal. Mr. Bilotta seconded the Motion and it carried 4-0.

x. David Sherman: #18-23116-R-1 (Cook - New Trier)

Mr. Steffen moved to grant a final 30-day extension to Intervenors Glencoe S.D. #35 and New Trier H.S.D. #203. Mr. Bilotta seconded the Motion and it carried 4-0.

y. Theron Wright: #18-22851-R-1 (Cook - New Trier)
Karen Rae Horwitz: #18-22880-R-1 (Cook - New Trier)
Lendell Thompson: #18-22887-R-1 (Cook - New Trier)
Jack Weinberg: #18-22905-R-1 (Cook - New Trier)
Ronald Schmidt: #18-22938-R-1 (Cook - New Trier)
Michael Cohen: #18-22939-R-1 (Cook - New Trier)
Sylvia Margolies: #18-22940-R-1 (Cook - New Trier)
Jeffrey Quicksilver: #18-22956-R-1 (Cook - New Trier)
James Harris: #18-23051-R-1 (Cook - New Trier)
Daniel Johnson: #18-23197-R-1 (Cook - New Trier)
Janet Gates: #18-23304-R-1 (Cook - New Trier)
Steven Balsamo: #18-24059-R-1 (Cook - New Trier)
Steven Greenberg: #18-24078-R-1 (Cook - New Trier)
Hilary Weinstein: #18-25950-R-1 (Cook - New Trier)

Mr. Steffen moved to grant a final 30-day extension to Intervenors Glencoe S.D. #35, New Trier H.S.D. #203, Avoca S.D. #37, Village of Wilmette, Wilmette Park Dist. and Wilmette S.D. #39, in each appeal. Mr. Bilotta seconded the Motion and it carried 4-0.

- z. CE Liberty, LLC: #17-43969-C-3 (Cook - Rich)
Target Corporation: #17-43975-C-3 (Cook - Rich)
Hickory Nursing Pavilion: #18-20172-C-2 (Cook - Palos)

Mr. Bilotta moved to grant a final 60-day extension to Intervenor Matteson Public Library Dist. and Green Hills Public Library Dist., in each appeal. Mr. Steffen seconded the Motion and it carried 4-0.

- aa. Sheraton Chicago O'Hare/ First COS, LLC: #18-21057-C-3 (Cook - Maine)

Mr. Freeman moved to grant a 30-day extension to Intervenor Village of Rosemont. Mr. Steffen seconded the Motion and it carried 4-0.

- bb. Ozinga Bros., Inc.: #17-43837-C-2 (Cook - Bloom)
Olympia Plaza, LLC: #17-43964-C-2 (Cook - Bloom)

Mr. Steffen moved to deny Intervenor Chicago Heights S.D. #170 extension request and issue a default letter in each appeal. Mr. Freeman seconded the Motion and it carried 4-0.

Mr. Steffen moved to grant Intervenor Bloom Twp. H.S.D. #206 and City of Chicago a final 90-day extension in each appeal. Mr. Freeman seconded the Motion and it carried 4-0.

- cc. Winpak Portion Packaging: #17-42485-I-2 (Cook - Bloom)
BMO Harris Bank N.A.: #18-20439-C-2 (Cook - Berwyn)
Cindy Lyn Motel, Inc.: #18-20781-C-2 (Cook - Cicero)
Mah Machine Company: #18-21341-I-2 (Cook - Cicero)

Mr. Freeman moved to grant a final 90-day extension in each appeal to Intervenor Bloom Twp. H.S.D. #206, Berwyn S.D. #100, City of Berwyn, J. Sterling H.S.D. #201 and Cicero S.D. #99. Mr. Steffen seconded the Motion and it carried 4-0.

- dd. Burton Young & Woodfield Corporate Center SPE, LLC: #16-40766-C-3
(Cook - Schaumburg)
Mervyn Dukatt: #16-42201-C-3 (Cook - Schaumburg)

Mr. Bilotta moved to grant a final 60-day extension in each appeal to Intervenor Palatine Twp. H.S.D. #211 and Schaumburg C.C.S.D. #54. Mrs. Kinion seconded the Motion and it carried 4-0.

- ee. FedEx Ground Package System, Inc.: #17-29969-I-3 (Cook - Stickney)

Mr. Bilotta moved to grant a final 90-day extension to Intervenor Reavis H.S.D. #220. Mrs. Kinion seconded the Motion and it carried 4-0.

- ff. Jerald Much: #16-37924-C-2 (Cook - West Chicago)
Dean Theo: #16-40137-C-2 (Cook - West Chicago)
328 W Wisconsin, LLC: #16-40499-C-3 (Cook - North Chicago)
B-Way Corporation: #17-32200-I-3 (Cook - West Chicago)
Realterm-DHL Cargo Building: #17-38647-C-3 (Cook - Jefferson)

Mr. Freeman moved to grant a final 60-day extension in each appeal to Intervenor Chicago Board of Education. Mr. Steffen seconded the Motion and it carried 4-0.

- gg. Janis Lister: #18-01366-R-1 (Will)

Mr. Steffen moved to deny the request to reinstate appeal. Mr. Bilotta seconded the Motion and it carried 4-0.

- hh. Grand Tower Energy Center LLC: #17-06141-I-3 (Jackson)

Mr. Bilotta moved to deny the request to Grant the Motion to Stay and grant the Intervenor Shawnee C.U.S.D. #84 a 120-day extension. Mr. Freeman seconded the Motion and it carried 4-0.

- ii. Robert Ranquist: #03-25518-C-3 (Cook - Thornton)

Mr. Bilotta move to prepare and issue an Order granting Motion to Revive the PTAB's decision at the next meeting of the PTAB to be held on November 12, 2019. Mrs. Kinion seconded the Motion and it carried 4-0.

- jj. Cook County Board of Review: Request to Amend PTAB's Hearing Notice Letter:

Mrs. Kinion moved to deny the request to amend the language on PTAB's Hearing Notice Letter based on our Rules, Section 1910.72 Informal Settlement Conference. Mr. Bilotta seconded the Motion and it carried 4-0.

- kk. Lake County BOR – Additional Extension Request.

Mr. Bilotta moved to grant the Lake County Board of Review a final 90-day extension in each appeal from their respective initial due dates. Mrs. Kinion seconded the Motion and it carried 4-0.

II. Lake County Board of Review: Additional Extension Request.

Mr. Steffen moved to deny the Lake County Board of Review request for extension of time to submit evidence for those appeals that were due on 9/4/19, and grant the Lake County Board of Review a final 90-day extension for those appeals with September due dates of 9/11/19 and later. Mr. Freeman seconded the Motion and it carried 4-0.

6. Attachments

As to Attachment A, Mr. Steffen moved to approve the attachment. Mrs. Kinion seconded the Motion and it carried 4-0.

As to Attachment B, Mr. Bilotta moved to approve the attachment as amended. Mrs. Kinion seconded the Motion and it carried 4-0.

As to Attachment C, Mrs. Kinion moved to approve the attachment. Mr. Bilotta seconded the Motion and it carried 3-0 with Mr. Freeman recusing.

As to Attachment D, Mrs. Kinion moved to approve the attachment. Mr. Steffen seconded the Motion and it carried 3-0 with Mr. Bilotta recusing.

As to Attachment E, Mr. Freeman moved to approve the attachment. Mrs. Kinion seconded the Motion and it carried 3-0 with Mr. Steffen recusing.

As to Attachment F, Mr. Freeman moved to approve the attachment. Mr. Bilotta seconded the Motion and it carried 3-0 with Mrs. Kinion recusing.

As to Attachment Z, Mr. Steffen moved to approve the attachment. Mrs. Kinion seconded the Motion and it carried 4-0.

Workload Report

Mr. Glorioso presented and reviewed the Workload Report FY19 data through September 30, 2019. He stated this report reflects open appeals at the beginning of the year, new appeals added during the year, appeals closed during the year and appeals pending at the end of the year. Mr. Glorioso reported staff produced 2,012 closed appeals for the month of September.

7. Other Business

Mr. Glorioso distributed the Proposed Meeting Calendar for the next calendar 2020 for the Board's review and discussion at the November 12, 2019 Board Meeting.

8. Adjournment

Mr. Bilotta moved to adjourn the meeting at 11:55 a.m. Mr. Steffen Seconded the Motion and it carried 4-0.

Respectfully Submitted,

Mauro Glorioso

Executive Director and General Counsel

MG/dl